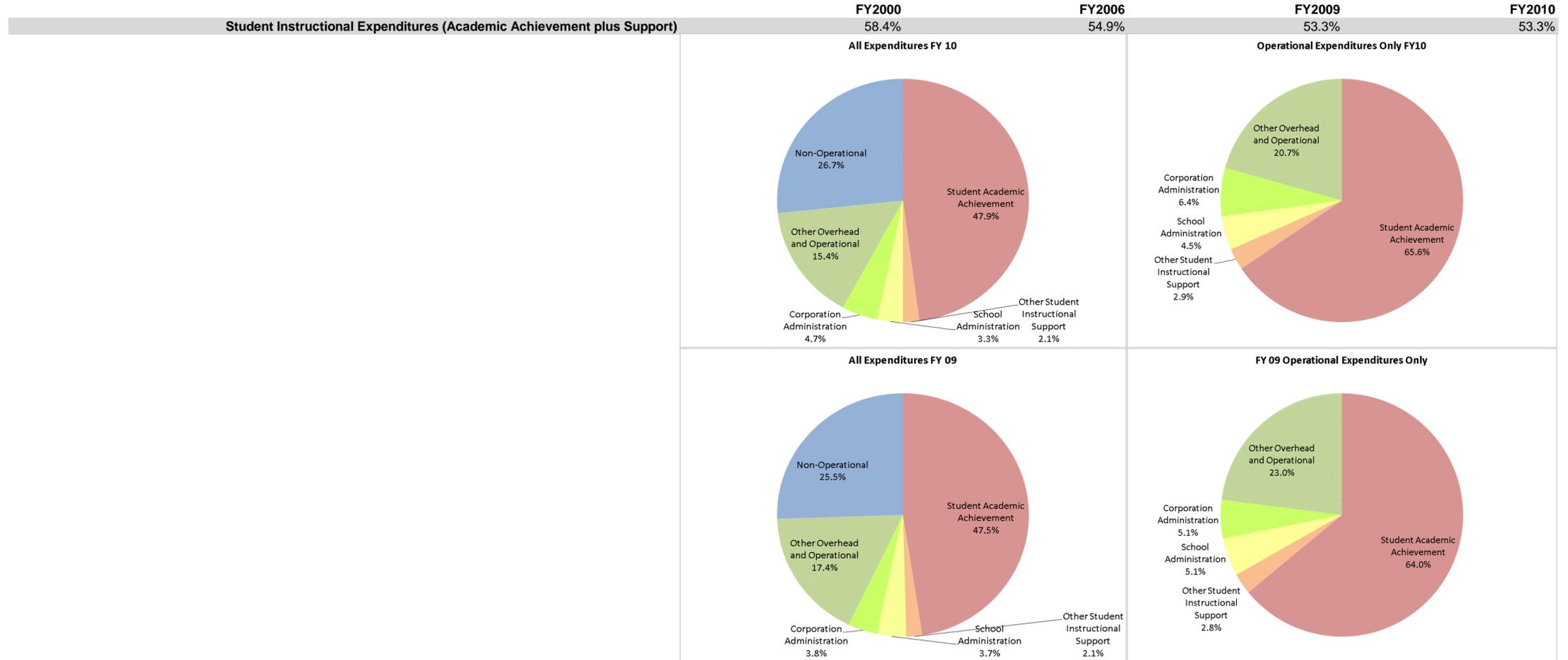


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Lafayette Com School Corp (7875)

West Lafayette Com School Corp (7875)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$9,168,690	52.4%	\$11,331,178	49.1%	\$11,862,838	47.5%	\$12,112,946	47.9%
Student Instructional Support	\$1,058,517	6.0%	\$1,343,904	5.8%	\$1,444,617	5.8%	\$1,351,758	5.3%
Overhead and Operational	\$3,311,258	18.9%	\$4,359,591	18.9%	\$5,280,693	21.2%	\$5,073,212	20.1%
Nonoperational	\$3,967,159	22.7%	\$6,055,673	26.2%	\$6,368,374	25.5%	\$6,742,737	26.7%
Grand Total	\$17,505,624		\$23,090,346		\$24,956,521		\$25,280,653	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Lafayette Com School Corp (7875)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$669	\$555			-17%
	11100 Regular Programs; Elementary	\$3,207,489	\$3,448,196	\$4,518,057	\$4,442,633	39%	29%	-2%
	11200 Regular Programs; Middle/Junior High	\$904,839	\$1,077,802	\$948,517	\$1,101,070	22%	2%	16%
	11300 Regular Programs; High School	\$1,993,854	\$2,515,554	\$3,422,951	\$3,330,714	67%	32%	-3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$79,210	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$60	\$0	\$10,650	\$44,765	> 500%		320%
	12210 Mental Disabilities; Mild Mental Disabilities	\$131,242	\$404,107	\$653,434	\$678,602	417%	68%	4%
	12510 Culturally Different; Communication Disorders	\$0	\$54	\$0	\$0		-100%	
	12520 Culturally Different; Compensatory	\$3,799	\$198	\$0	\$667	-82%	237%	
	12810 Special Education Preschool	\$0	\$0	\$0	\$66,000			
	12900 Other Special Programs	\$1,811	\$0	\$0	\$0	-100%		
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$833	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$18,684	\$7,939	\$14,467	\$11,008	-41%	39%	-24%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$9,557	\$9,606	\$1,545		-84%	-84%
	14300 Summer School Programs; High School	\$30,764	\$18,566	\$23,144	\$17,612	-43%	-5%	-24%
	15100 Enrichment Programs; Non-Credit	\$0	\$6,037	\$1,443	\$1,871		-69%	30%
	16100 Remediation Testing	\$9,675	\$53,472	\$71,779	\$62,460	> 500%	17%	-13%
	16200 Preventive Remediation	\$1,275	\$0	\$0	\$161,468	> 500%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$17,732	\$15,399	\$16,437	\$17,343	-2%	13%	6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$712,653	\$392,248	\$468,380	\$490,761	-31%	25%	5%
	17900 Payments to Other Governmental Units Within State; Other	\$2,406	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$27,253	\$53,386	\$50,604	\$53,742	97%	1%	6%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$72,293	\$111,328	\$126,351	\$114,659	59%	3%	-9%
	22130 Improvement of Instruction; Instructional Staff Training	\$26,003	\$83,701	\$240,163	\$280,987	> 500%	236%	17%
	22210 Library/Media Services; Service Area Direction	\$41,889	\$83,130	\$699	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$240,593	\$192,193	\$332,323	\$333,103	38%	73%	0%
	22230 Library/Media Services; Audiovisual	\$146,520	\$149,367	\$86,895	\$132,932	-9%	-11%	53%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$25,225	\$59,999	\$41,582	\$40,329	60%	-33%	-3%
	22290 Library/Media Services; Other Educational Media Services	\$500	\$0	\$51,348	\$38,017	> 500%		-26%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$82,038	\$86,073			5%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$1,200	\$1,500			25%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$20,532	\$17,591			-14%
	22360 Instruction, Related Technology; Network Support	\$0	\$208,562	\$266,011	\$307,882		48%	16%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$43,153	\$32,711			-24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$188,674	\$242,177	\$360,404	\$244,347	30%	1%	-32%
	26497 2007 Account Code - Teachers Retirement Fund	\$251,965	\$384,537	\$0	\$0			
Student Academic Achievement Total		\$8,058,033	\$9,596,719	\$11,862,838	\$12,112,946	50%	26%	2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$140			
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$600	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$226,838	\$287,900	\$388,920	\$399,502	76%	39%	3%
	21240 Guidance Services; Information Services	\$18,094	\$23,988	\$792	\$1,787	-90%	-93%	126%
	21340 Health Services; Nurse Services	\$75,972	\$89,493	\$123,375	\$126,545	67%	41%	3%
	24100 Office of The Principal	\$588,322	\$730,323	\$930,584	\$823,783	40%	13%	-11%
	24900 Other Support Services, School Administration	\$0	\$0	\$946	\$0			-100%
Student Instructional Support Total		\$909,225	\$1,132,305	\$1,444,617	\$1,351,758	49%	19%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$8,534	\$18,495	\$0	\$0	-100%	-100%	
	23120 Board of Education; Service Area Assistants	\$28,703	\$103,368	\$11,556	\$16,323	-43%	-84%	41%
	23150 Board of Education; Legal Services	\$54,791	\$74,979	\$71,010	\$27,294	-50%	-64%	-62%
	23190 Board of Education; Other Governing Body Services	\$294	\$7,500	\$0	\$0	-100%	-100%	
	23210 Executive Administration; Office of The Superintendent	\$270,576	\$214,462	\$398,876	\$408,041	51%	90%	2%
	23290 Executive Administration; Other Executive Administration Services	\$7,114	\$2,167	\$24,779	\$41,190	479%	> 500%	66%
	25110 Fiscal Services; Office of The Business Manager	\$123,893	\$198,061	\$179,991	\$176,151	42%	-11%	-2%
	25120 Fiscal Services; Service Area Direction	\$3,144	\$3,900	\$0	\$0	-100%	-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$6,836	\$699	\$0	\$0	-100%	-100%	
	25160 Fiscal Services; Financial Accounting	\$55,402	\$4,623	\$4,100	\$5,251	-91%	14%	28%
	25191 Other Fiscal Services; Refund of Revenue	\$302	\$9,978	\$385	\$54,335	> 500%	445%	> 500%
	25199 Other Fiscal Services; Other	\$0	\$0	\$144,104	\$54,735			-62%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$54,297	\$56,794			5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
West Lafayette Com School Corp (7875)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$17,547	\$22,672	\$19,908		13%	-12%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$0	\$1,734	\$1,893			9%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$48	\$0			-100%
	25400 Planning, Research, Development and Evaluation	\$226	\$8,386	\$10,951	\$7,040	> 500%	-16%	-36%
	25750 Personnel Services; Health Services	\$338	\$90	\$0	\$0	-100%	-100%	
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$8,005	\$11,207			40%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$298,509			
	25910 Judgments	\$0	\$0	\$7,918	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$79,914	\$17,472	\$27,248	\$36,822	-54%	111%	35%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$937,277	\$1,414,093	\$1,417,589	\$1,553,177	66%	10%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$198,747	\$85,833	\$98,215	\$101,309	-49%	18%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$273,931	\$685,577	\$1,367,319	\$686,732	151%	0%	-50%
	26499 2007 Account Code - Other	\$76,253	\$79,465	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$76,719	\$73,225	\$16,113	\$11,730	-85%	-84%	-27%
	26600 Operation and Maintenance of Plant Services; Security Services	\$225	\$76,583	\$66,247	\$58,794	> 500%	-23%	-11%
	26700 Operation and Maintenance of Plant Services; Insurance	\$147,012	\$113,307	\$107,633	\$69,809	-53%	-38%	-35%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$8,400	\$7,406	\$22,217	\$11,114	32%	50%	-50%
	27010 Student Transportation; Service Area Direction	\$36,860	\$15,509	\$2,068	\$0	-100%	-100%	-100%
	27100 Student Transportation; Vehicle Operation	\$87,430	\$137,563	\$222,788	\$224,607	157%	63%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$14	\$14,395	\$48,804	\$28,792	> 500%	100%	-41%
	27400 Student Transportation; Purchase of School Buses	\$71,218	\$118,100	\$108,262	\$141,272	98%	20%	30%
	27500 Student Transportation; Insurance on Buses	\$9,993	\$11,922	\$5,870	\$20	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$226,276	\$249,021	\$303,612	\$388,709	72%	56%	28%
	27900 Student Transportation; Other Student Transportation Services	-\$11,196	\$54,626	\$3,110	\$2,215		-96%	-29%
	31100 Food Services Operations; Service Area Direction	\$32,455	\$45,640	\$41,111	\$0	-100%	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$95,883	\$148,502	\$221,544	\$244,248	155%	64%	10%
	31400 Food Services Operations; Food Purchases	\$105,149	\$132,426	\$212,243	\$312,923	198%	136%	47%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$15	\$40			176%
	31900 Other Food Services	\$3,278	\$28,217	\$48,262	\$22,227	> 500%	-21%	-54%
Overhead and Operational Total		\$3,015,990	\$4,173,136	\$5,280,693	\$5,073,212	68%	22%	-4%
Nonoperational								
	33400 Athletic Coaches	\$171,116	\$271,867	\$312,105	\$257,548	51%	-5%	-17%
	33990 Other Community Services; Other	\$100	\$3,304	\$3,074	\$3,548	> 500%	7%	15%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$9,664	\$30,510	\$28,901	\$23,515	143%	-23%	-19%
	43000 Facilities Acquisition and Construction; Professional Services	\$17,333	\$103,695	\$532,167	\$1,730,331	> 500%	> 500%	225%
	45100 Building Acquisition, Construction and Improvements	\$129,521	\$1,721,851	\$1,472,254	\$659,039	409%	-62%	-55%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$19,571	\$5,297	\$12,243		-37%	131%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,931	\$0	\$88,455	\$159,471	> 500%		80%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,962	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$571,824	\$735,053	\$394,899	\$260,394	-54%	-65%	-34%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$2,320	\$78,893	\$10,567	\$56,795	> 500%	-28%	437%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$88,400	\$88,400	\$10,045		-89%	-89%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$9,051	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$181,589	\$583,981			222%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$123,251	\$75,808	\$355,614	\$73,609	-40%	-3%	-79%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,890,000	\$2,888,500	\$2,886,000	\$2,886,000	0%	0%	0%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$25,381			
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$438			
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$0	\$400		-73%	
Nonoperational Total		\$3,938,021	\$6,018,950	\$6,368,374	\$6,742,737	71%	12%	6%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$174,218	\$132,480	\$0	\$0			
	26492 2007 Account Code - Social Security	\$683,141	\$757,006	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$3,594	\$4,560	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$570,754	\$1,071,927	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$7,835	\$4,940	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$144,812	\$198,322	\$0	\$0			
Prorated By Fund Total		\$1,584,355	\$2,169,236	\$0	\$0			